

OAHU DISTRICT OFFICE

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MAUI DISTRICT OFFICE

State Office Building
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HAWAII DISTRICT OFFICE

State Office Building
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Lincoln Fujimori, *Hawaii District Tax Manager*

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KAUAI DISTRICT OFFICE

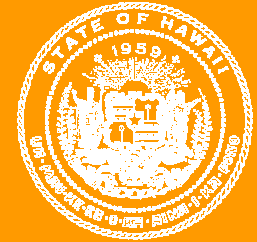
State Office Building
3060 Eiwa Street, #105
Lihue, HI 96766-1889

Dulcie Yano, *Kauai District Tax Manager*

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*Regular office hours are Mondays through Fridays,
from 7:45 A.M. to 4:30 P.M., except State holidays.*

STATE OF HAWAII DEPARTMENT OF TAXATION



Hawaii State Tax Office Information

Linda Lingle
Governor

Kurt Kawafuchi
Director of Taxation

Revised May 2006

Obtain tax forms and information **ALL day, EVERY day!**

Department of Taxation Website:

www.hawaii.gov/tax

Resources and services available on the website include:

- State Tax Forms and Instructions
- Informational Brochures and Publications
- Hawaii Tax Laws (unofficial)
- Hawaii Administrative Tax Rules (unofficial)
- Tax Information Releases
- Department of Taxation Announcements
- Statistical Reports
- Media Releases
- Mailing and Contact Information
- Search Tax Licenses
- Individual Income Tax Refund Status
- and MORE!

TIP: Tax forms for recent years have writable fields. This feature allows you to type in your entries and print the completed form from your computer (although it will not add, subtract, or automatically perform any calculations for you).

Forms By Fax/Mail Service:

- **808-587-7572**
- **1-800-222-7572 (Toll-Free)**

Telephone this 24-hour-a-day service to have forms and publications mailed to you. Selected frequently requested Hawaii tax forms may be faxed to you, usually within 24 hours.

Tax Information CD-ROM:

- **Tax Information CD INCLUDING the Tax Statutes and Administrative Tax Rules (unofficial)**

This CD-ROM is revised annually and is available for a nominal charge.

The Tax Information CD contains tax forms with writable fields for the current year, informational brochures, publications, releases, reports, and more.

Beginning with the CD for the 2005 tax year, the CD once again includes unofficial compilations of the Hawaii Tax Statutes and Administrative Tax Rules

(updated through the end of the previous calendar year), selected unpublished court decisions, and attorney general tax opinions.

Order forms are available at any district tax office or by calling the Forms By Fax/Mail Service.

Discover the convenience of e-filing!

Four (4) e-filing programs are described below. For more information, contact the eFile Unit by phone at 808-587-1740, or by e-mail at Tax.Efile@hawaii.gov.

Hawaii Business Express One-Stop Business Registration:

www.hbe.ehawaii.gov

Obtain your general excise and other business tax registrations on-line and register with the Department of Commerce and Consumer Affairs and the Department of Labor and Industrial Relations at the same time.

Just answer a series of questions and authorize the payment of any fees by credit card. Your business registration forms are automatically filled in and electronically transmitted to the appropriate department.

Electronic Filing Via the Internet (ELF):

www.ehawaii.gov/efile

You can submit a number of tax forms and payments via the Internet through ELF, including selected general excise, withholding, and transient accommodations tax returns, estimated taxes, filing extension requests, and applications for tax clearances.

Payments with an electronic check can be made for a nominal fee of \$2.50 per transaction. Credit card payments are accepted; however, the credit card companies will add a processing fee to the \$2.50 transaction charge.

Bulk Filing Via the Internet:

Tax professionals and others who file periodic and/or annual general excise tax returns, periodic and/or annual transient accommodations tax returns, or periodic withholding tax returns for their clients may submit these returns as a single electronic file via the Internet.

From the Department's website (www.hawaii.gov/tax), select the Bulk Filing link under "Electronic Filing."

Joint Federal/State Electronic Filing (JELF):

Electronically file your individual income tax return via the Internet at the same time you file your federal income tax return. Use approved tax preparation software or ask your tax professional.

Need a speaker on State taxes?

Contact the Department by phone at 808-587-1540, or by e-mail at Tax.Directors.Office@hawaii.gov.

Need help with a specific State tax question, problem, or notice?

Taxpayer Services Branch:

Telephone:

- **808-587-4242**
- **1-800-222-3229 (Toll-Free)**

Telephone for the Hearing Impaired:

- **808-587-1418**
- **1-800-887-8974 (Toll-Free)**

Fax: 808-587-1488

E-mail: Taxpayer.Services@hawaii.gov

The Taxpayer Services Branch provides one-stop assistance. Customer service representatives are available during business hours only, but recorded messages and refund information are available anytime.

Taxpayer Advocate:

Telephone: 808-587-1791

E-mail: Taxpayer.Advocate@hawaii.gov

If you contact the Department numerous times and still can't resolve a tax problem, the Taxpayer Advocate may be able to help. The following information is required:

- Taxpayer information (name, ID numbers, etc.)
- Daytime telephone number and best time to call
- Nature of the problem (type of tax, tax form, period and year, etc.)
- Details of previous attempts to resolve the problem (dates, office, and person contacted, etc.)

NOTE: The Taxpayer Advocate DOES NOT provide technical advice, overturn technical decisions, or address issues regarding the constitutionality or legality of the State's tax system and tax laws.